

- Activity 3: Conduct focus groups or interviews with taxpayers regarding their experiences with claiming various tax credits designed for economically disadvantaged taxpayers.

4. REVIEW THE TELEPHONE OPERATIONS, METRICS, AND GOALS OF ENTITIES WITH LARGE INCOMING CALL OPERATIONS TO BETTER EVALUATE IRS TELEPHONE SERVICES AVAILABLE TO TAXPAYERS

The IRS provided very low levels of telephone service to taxpayers in FYs 2021 and 2022, with the IRS calculating its Level of Service (LOS) for these years at about 19 percent and 17 percent, respectively.¹¹ However, the 2023 filing season saw a marked increase in IRS telephone service, with its Accounts Management lines achieving an LOS of over 85 percent.¹² Average wait times decreased from 21 minutes in FY 2021 and 26 minutes in FY 2022¹³ to only slightly over three minutes in the 2023 filing season.¹⁴

However, the question remains as to what constitutes good telephone service for taxpayers. Even though the IRS achieved an 85 percent LOS on its Accounts Management lines during the 2023 filing season, live assistants answered only 31 percent of the telephone calls.¹⁵ Moreover, questions exist about how the IRS should calculate its LOS. For instance, it generally excludes calls answered by automation and calls where the taxpayer hangs up in the call tree before the system routes him or her to a customer service representative.¹⁶ The IRS's typically reported LOS metric only includes calls from certain lines, while calls to compliance lines are excluded from its measure. For the 2023 filing season, the IRS LOS including all of its lines was only 72 percent. Overall, through the week ending April 22 in the 2023 filing season, about 8.5 million hang-up calls occurred.¹⁷ It is unknown if the taxpayer was unable to complete the call for some reason or if the taxpayer became frustrated either by the call tree or because he or she was routed to automation and decided to terminate the call.

This review proposes to research the telephone service provided by entities with large incoming call operations, including the metrics used and the results expected to ensure quality customer service. TAS will use this information to better evaluate the effectiveness of the IRS's toll-free telephone services and recommend changes to its telephone operations, including what metrics it should use to evaluate its telephone operations and the goals for these measures.

Objective 4 for FY 2024 – TAS will review the operations, metrics, and results of other large incoming call telephone service providers through both direct and indirect means to develop recommended metrics and goals for IRS consideration.

- Activity 1: Review public information available for several large incoming call services, particularly focusing on their operations, metrics, and results.
- Activity 2: Contact entities with large incoming call telephone services to obtain unpublished details of their operations, metrics, and results.
- Activity 3: Review IRS operations, metrics, and results of their toll-free telephone service.
- Activity 4: Compare and contrast the operations, metrics, and results of IRS toll-free telephone operations to those of other large entities with large incoming call services.

¹¹ IRS, Joint Operations Center (JOC), Snapshot Reports: Enterprise Snapshot for Enterprise Accounts Management FY 2021 and 2022.

¹² IRS, JOC, Snapshot Reports: Enterprise Snapshot for Enterprise Accounts Management (week ending Apr. 22, 2023).

¹³ IRS, JOC, Snapshot Reports: Enterprise Snapshot for Enterprise Accounts Management (FYs 2021 and 2022).

¹⁴ IRS, JOC, Snapshot Reports: Enterprise Snapshot for Enterprise Accounts Management (week ending Apr. 22, 2023).

¹⁵ *Id.*

¹⁶ IRS, JOC, FY 2022 Snapshot & ELS Reporting Guidelines (Oct. 2021).

¹⁷ IRS, JOC, Snapshot Reports: Enterprise Snapshot for Enterprise Total (week ending Apr. 22, 2023).